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TEACHING QUALITY ATTRIBUTES FROM THE PERSPECTIVE OF UNDERGRADUATE ACCOUNTING STUDENTS IN SAUDI ARABIA: A SURVEY

ATRIBUTOS DE LA CALIDAD DE LA ENSEÑANZA DESDE LA PERSPECTIVA DE ESTUDIANTES DE PREGRADO EN CONTABILIDAD EN ARABIA SAUDITA: UNA ENCUESTA

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ABSTRACT

This study aims to explore the attributes of teaching quality from the perspective of undergraduate accounting students in Saudi Arabia. A questionnaire survey was used to obtain views of undergraduate accounting students on the attributes of teaching quality. 28 attributes of teaching quality were included in the questionnaire. The findings of the study showed the importance of 27 of the 28 attributes of teaching quality included in the questionnaire from the accounting students' perspective. These attributes include attributes related to the class preparation and design, the class delivery, and the instructor's traits and personal characteristics. The findings of the study can help accounting faculties to evaluate their teaching strategies and create a development plan that is aligned with students' expectations to enhance teaching quality, improve classroom effectiveness, and ultimately deliver students who are better prepared for the accounting profession. The findings of

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the study may also be of interest to academic managers, such as deans and heads of departments/schools, in designing staff development programs to improve teaching and student satisfaction. This study is timely because most of the undergraduate accounting programs in Saudi universities have recently applied for accreditation either from national or international accreditation bodies. As teaching quality is one of the important factors in obtaining academic accreditation, this study may have important implications in the field of higher education in Saudi Arabia.

KEYWORDS
Teaching Quality, Accounting Education, Saudi Arabia, Accounting Students

RESUMEN

Este estudio tiene como objetivo explorar los atributos de la calidad de la enseñanza desde la perspectiva de estudiantes de pregrado en contabilidad, en Arabia Saudita. Se utilizó una encuesta para obtener las opiniones de los estudiantes de licenciatura en contabilidad sobre los atributos de la calidad de la enseñanza. En el cuestionario se incluyeron 28 atributos de calidad docente. Los hallazgos del estudio mostraron la importancia de 27 de los 28 atributos de la calidad de la enseñanza desde la perspectiva de los estudiantes de contabilidad. Estos atributos incluyen atributos relacionados con la preparación y el diseño de la clase, la impartición de la clase y los rasgos y características personales del instructor. Los hallazgos del estudio pueden ayudar a las facultades de contabilidad a evaluar sus estrategias de enseñanza y crear un plan de desarrollo que esté alineado con las expectativas de los estudiantes para mejorar la calidad de la enseñanza, mejorar la eficacia en el aula y, en última instancia, brindar estudiantes mejor preparados para la profesión contable. Los hallazgos del estudio también pueden ser de interés para los administradores académicos, como decanos y directores de departamentos/escuelas, en el diseño de programas de desarrollo del personal para mejorar la enseñanza y la satisfacción de los estudiantes. Este estudio es oportuno porque la mayoría de los programas de pregrado en contabilidad en las universidades saudíes han solicitado recientemente la acreditación de organismos de acreditación nacionales o internacionales. Dado que la calidad de la enseñanza es uno de los factores importantes para obtener la acreditación académica, este estudio puede tener implicaciones importantes en el campo de la educación superior en Arabia Saudita.

PALABRAS CLAVE
Calidad de la Enseñanza, Educación Contable, Arabia Saudita, Estudiantes de Contabilidad

INTRODUCTION

For most stakeholders including employers, policymakers, administrators, and accreditation bodies, the primary function of the universities is to educate

students and prepare them for career success. Ali et al. (2016) document that employers perceive that the primary function of universities is to educate students and provide them with the skills that enable them to succeed and continue in the workplace after graduation. Bobe and Cooper (2020) argue that teaching is a key performance indicator for academic managers and academics as the "customer service providers". Simonson et al. (2022) explain that the way in which teaching is evaluated must change and the culture around teaching, assessment of teaching, and the place of teaching in the higher education hierarchy must also change to meet the demands of the evolving society. Accordingly, the quality of teaching has become one of the critical success factors for all universities. Yunker (2000) explains that academic accreditation bodies consider teaching to be the primary mission of the universities and colleges, and then teaching comes in a higher priority than the research published by faculty members according to these bodies. Braswell et al. (2002) indicate that teaching is consistently the highest important factor across all academic ranks for the evaluation of faculty performance. BrckaLorenz et al. (2012) argue that promoting good teaching practices is at the heart of any plan to improve higher education institutions in all countries in the world. Fogarty et al. (2016) document that a program's educational success is more important than its research productivity.

While teaching quality is one of the most important performance measures that most universities use in making decisions about hiring, tenure, promotion, and salary reviews (summative function) and as a diagnostic tool (formative function) to improve teaching skills and course design, there is no universally agreed definition of teaching quality, nor an agreed-upon method for measuring this quality (Hinton, 2013). In fact, teaching quality is a multi-dimensional concept, and 'what is good teaching' is perceived differently by different stakeholders (Tharapos and Marriott, 2020; Benton and Young 2018; Parpala et al., 2010). Thus, evaluating teaching quality is one of the most difficult and contentious tasks faced by university administrators. Central to the evaluation of teaching quality is understanding and periodically assessing the instructor's in-class teaching strategies and behaviors. In fact, assessing the instructor's in-class teaching strategies and behaviors is related to student satisfaction. In this regard, several researchers have recognized the importance of students' evaluation of teaching quality over the past long period.

Theall and Franklin (2001) suggest that students spend most of their time observing and interacting with their lecturers, and thus they are qualified to make accurate evaluations of the quality of teaching they receive in universities. Scriven (1995) argues that students are in a good position to judge such matters as whether a test covers all the materials in a course and whether a course meets the stated objectives. Given that teaching is the most important component of the learning process, the attributes of teaching quality have received great attention in previous studies.

However, most of these studies were conducted in highly developed countries, whereas little attention has been given to less-developed countries. Brok et al. (2002) argue that different cultures may produce different views and opinions in the real world. Hence, the difference in cultures may have an impact on the students' perceptions in the classroom. This means that students' perceptions regarding the attributes of teaching quality may differ from one society to another. Consequently, students' perceptions regarding the attributes

of teaching quality in developed countries may not be the same as those of students in less developed countries. The social, cultural, and educational environment differs in less developed countries than in developed countries.

Accordingly, the purpose of this study is to explore the attributes of teaching quality from the perspective of accounting students in Saudi Arabia one of the less-developed countries. In fact, this study is important for three reasons. First, students' evaluation of the teaching quality is one of the basic indicators that Saudi universities rely on in many aspects, including the evaluation and monitoring of the university's performance, applying for academic accreditation, evaluating the performance of faculty members, and making decisions related to them such as hiring, promotion and performance incentives. Exploring the attributes of teaching quality from the perspective of students who are recipients of the education service can help in developing a more accurate indicator of teaching quality, and thus help universities make more accurate decisions. Second, exploring the attributes of teaching quality from a student's perspective can also help Saudi universities in building more effective teaching strategies for achieving the intended learning outcomes. Third, this study is timely because most of the undergraduate accounting programs in Saudi universities have recently applied for accreditation either from the National Center for Academic Accreditation and Evaluation (NCAAA) or from international accreditation organizations. As teaching quality is one of the important factors in obtaining academic accreditation, this study can help Saudi universities in measuring the quality of teaching.

Based on the above, the main purpose of this study is to answer the following question:

What teaching quality attributes are the most important in the perceptions of accounting students in Saudi universities?

To answer this question, the remainder of this study is organized as follows. The second section reviews the literature. The third section provides the research method followed by the results and discussion in the fourth section. The fifth section concludes the study and offers suggestions for future research.

LITERATURE REVIEW

Higher Education in Saudi Arabia

Saudi Arabia is one of the Arab countries located in Asia. Higher education in Saudi Arabia began in 1950 in Makkah, with the establishment of the first official college specialized in Islamic Sharia. In 1953, the Ministry of Education was established to supervise both primary and higher education. The advent of modern university education in Saudi Arabia began with the creation of Riyadh University, now known as King Saud University in 1957. Since this time, educational advancement in Saudi Arabia accelerated swiftly. Universities have grown rapidly in Saudi Arabia where a number of universities were established over short intervals, namely: Islamic University in Medina in 1961, the University of Petroleum and Minerals in Dhahran in 1963, King Abdulaziz University in Jeddah in 1967 as a private institution and became a State institution in 1971, Imam Muhammed Bin Saud Islamic University in Riyadh in 1974 and King Faisal University in Dammam in 1975. In 1975, a separate Ministry of Higher Education was established. The Ministry launched a long-term plan to make sure that the Saudi educational system provided the highly skilled manpower

the Kingdom needed to run its increasingly sophisticated economy. One of the plan's first objectives was to establish new institutions of higher education. As a result, Saudi Arabia started establishing a number of universities such as Umm A1-Qura University in Makka in 1981, King Khaled University in Abha in 1998, Effat University in Jeddah in 1999, and other universities.

Today, Saudi Arabia's higher education system includes over fifty public and private universities which offer undergraduate and postgraduate programs in all disciplines, including accounting. Saudi universities are open to all citizens, and all public universities provide students with free education and health services. By the end of 2021, about 1,600,000 students are enrolled at Saudi universities and colleges at the bachelor's level, more than 80,000 students are enrolled in postgraduate programs and about 320000 students are enrolled in associate diploma programs. Of those, over half are females (www.moe.gov.sa, 2020). Women have the full right to enroll in all universities in Saudi Arabia, whether governmental or private, in addition to some colleges designated for women only.

Teaching Quality

Teaching quality is fundamental to educational outcomes and education reform around the world. In fact, it is the most important university-related factor influencing student achievement. Teaching quality is related to the interactions that take place between the instructor and the student in the classroom. More specifically, teaching quality refers to the instructor's behaviors that lead to enhancing the positive outcomes of the educational process among the students (Cornelius-White, 2007). Although it is an increasingly researched issue, there appeared various definitions of teaching quality.

Ma'youf and Aburezeq (2022) explains that the main concerns of contemporary teaching is the upbringing of students and improving their performance in various aspects and developing their attitudes and inclinations for the better, and providing them with various concepts and skills that develop their personalities and help them achieve success in their lives. Ramsden (1992) argues that good teaching is teaching that creates an environment for the promotion of high-quality deep learning. To succeed in achieving this, one must rely on an integrated approach that focuses on achieving positive learning outcomes along with student-centered learning, which leads to the integration of high-quality knowledge sharing with the concepts of the subject being taught. Bastick (1995) defines good teaching as teaching that creates a state of satisfaction for the instructor and student with the course and increases students' academic achievement. To make this, the instructor must develop his/her teaching strategy so that he/she can follow the progress of the students and identify their learning needs and consequently, correct the deficiencies in teaching.

Deci and Ryan (2017) argue that teaching quality refers to instructors' behaviors that support students' needs for autonomy, competence, and relatedness. Harvey and Green (1993) and Tam (2001) point out that higher education institutions are associated with many diverse stakeholders, including employers, professional bodies, government, faculty members, students, parents, and academic accrediting bodies. Each of these stakeholders has his own definition of the quality of education based on his own view that suits the needs that he wants to satisfy. For example, a good education from the

viewpoint of employers is an education that produces a graduate with sufficient competencies and skills that enable him to succeed and adapt to changes in the workplace. On the other hand, a good education from the point of view of academics is an education that produces a graduate who has enough knowledge and has the ability to spread it in the community. In this case, it may seem that it is necessary to take into consideration the views and needs of all these stakeholders, although there are differences among them. This means that there is a need to reach a more comprehensive vision for monitoring and managing the quality of education. Given that students are the primary and direct beneficiaries of education, it is imperative that their views should be at the forefront of this comprehensive vision (Inda-Caro et al., 2019; Maulana et al., 2015; Theall and Franklin, 2001; Scriven, 1995). Simonson et al. (2022) documented that there is currently a heavy reliance on student assessments of teaching quality, and in some cases, student assessments are the only source of information used to assess teaching. Student evaluations can provide the student voice in the evaluation process as well as the student perception of the teacher's affect.

Teaching Quality in Accounting

In the field of accounting, the task of teaching is much deeper than in other disciplines due to the diversity of the fields of work of the accounting graduate (e.g., preparing financial statements, auditing financial statements, tax services, etc.). Accounting education is also considered to have a special nature due to its content that is updated as a result of continuous amendments in accounting standards and legal regulations (Hruška, 2018). Thus there is a need to constantly search for new ways to ensure the quality of teaching in accounting.

The expectation that the quality of teaching may have a significant impact on the quality of accounting graduates, and then their success in the workplace may be very appropriate in this regard. Research in accounting education highlights those changes in the Accounting curriculum required teachers to modify their teaching methods to align them with the demands of the new curriculum. The assumption was that the adoption of diverse teaching approaches could lead to advancement of accounting proficiencies that are required in order to succeed in the profession (Ngwenya et al., 2021; Rajeevan, 2020; Erasmus and Fourie, 2018; Myers, 2016). The practice of accounting requires a skill set that is different from that required in other disciplines. Consequently, it is an interesting question to examine whether the findings of effective teaching in other disciplines extend to the study of accounting. If the goal of accounting education is to produce professional accountants who possess technical skills and the ability to think critically, then it is essential that the evaluation of teaching and teaching quality be closely related to this.

Substantial empirical research in the accounting education literature argues that student evaluations are a valid and reliable measure of accounting teaching quality. Properly designed student evaluations can provide reliable information about many aspects related to accounting teaching quality (Timpson and Andrews, 1997; Seldin, 1993; Yunker and Sterner, 1988). Yunker and Sterner (1988) show that in 241 accounting departments surveyed, over 90% of department heads reported relying on student evaluations for assessing teaching effectiveness. Aleamoni (1987) provides evidence that student evaluations are consistent in the long term, and he specifically rejects the

suggestion that student ratings are merely a “popularity contest”. Seldin (1993) reports that 86% of 600 colleges surveyed use students' ratings to evaluate accounting teaching quality. Calderon and Green (1997) find that the majority (95 percent) of accounting department chairs believe student evaluations are a reliable measure of evaluation of teaching quality. Also, Calderon et al. (1997) find that most accounting department chairs believe that students are qualified to evaluate accounting teaching quality and that students' evaluations are a valid measure of accounting teaching quality. Morgan et al. (2003) suggest that administrators of accounting departments believe in the reliability of students' evaluations as a measure of the quality of accounting teaching more than faculty members.

Accounting Students' Perceptions of Teaching Quality

Several prior studies have examined teaching quality from the perspective of accounting students. Schrodt and Truman (2005) indicate that using technology and course design are the most influential factors in students' perception of instructor credibility (i.e., competence, trustworthiness, and perceived caring) in two Midwestern universities. This result is consistent with what was mentioned by Paudel (2021) and Khoza (2022) in that the use of new technologies in teaching increases the effectiveness of teaching and improves the relationship between teachers and students. Voss and Gruber (2006) show eight elements as the most critical attributes of becoming a good instructor in accounting: approachability, expertise, communication skills, teaching skills, friendliness, enthusiasm, humor, and teaching methods.

Fatima et al. (2007) suggest that accounting students in Malaysia perceive a student-centered approach to teaching as being most effective. The instructor characteristic most valued by accounting students is the instructor’s knowledge. On the contrary, Sulaiman et al. (2021) suggest that the hybrid teaching method (lecture-student) is the most effective teaching method in enhancing accounting students’ technical and soft skills in Malaysia. Al-Issa and Sulieman (2007) find that accounting students' evaluations of teaching quality in the United Arab Emirates are biased by non-instructional factors. Arebeyen (2010) finds that the most important element of accounting for effective teaching in Nigeria is the instructor's clear explanation, followed by other high ranks such as: having an interest in teaching, knowing whether the class is understanding her/him or not, well prepared and having interesting teaching way. Trireksani (2012) shows that both accounting and engineering students agreed that the design of the course, the instructor's comment on their work, and feedback from the instructor on their progress were the most important indicators of good teaching.

Alfraih and Alanezi (2016) examine the attributes of an effective accounting faculty from the student perspective in two public higher education institutions in Kuwait and find that the most highly ranked attributes are related to instructor characteristics and class delivery. Constand et al. (2016) indicate that accounting students perceive their instructors to be significantly more difficult compared to students in other disciplines and this perception is related to lower teaching evaluations. Alsalman (2017) explores students’ perceptions of the effectiveness of using a case-based learning approach in the accounting course in Saudi Arabia and finds that most of the students indicate that the case-based learning approach was effective or highly effective. Tucker (2017) claims that analogies are an effective way to communicate complex accounting concepts,

which was expressed by students, who stated that this approach helped them in their learning.

Ismail (2017) find that the most important characteristics of a good instructor from the point of view of accounting students in Malaysia are: explaining important concepts using easy ways, being knowledgeable, always available for consultation, helpful, stimulating interest in the subject, prompt feedback on students’ progress, enthusiasm, use good teaching techniques. Mapuya (2020) explores the perceptions of first-year accounting students in South Africa about their classroom learning environment and finds that students formulate perceptions about the learning environment based on their experiences in that particular learning environment. Khayati and Ariail (2020) find that students from both the United States and Tunisia expressed the importance of all attributes related to teaching, experience, services provided to students, and academic degrees for faculty members in obtaining a good education.

Bobe and Cooper (2020) examine the learning experiences of accounting students in an Australian university in order to explore the ways that can increase these experiences. Their results indicated that effective teaching and students' approach to learning (deep learning versus surface learning) are the most important factors in predicting the quality of the learning experience. Rahman et al. (2021) explore the effective teaching methods used by accounting teachers for accounting subjects in Bangladesh and find that the teacher-student interactive method is the most effective teaching method. Herrera-Payo (2021) explains that the shift in the educator's role from the conventional transmission of viewpoints to those of a supporter and facilitator of individual and group learning processes is critical to improving the quality of teaching. Amesi and Adorolo (2021) show that students and teachers agreed that teacher’s attitude influence the teaching and learning of accounting subjects in Nigeria.

METHODOLOGY

Sample

The participants in this survey are final-year students of the accounting program (7th-level and 8th-level students) from three Saudi universities: Umm Al-Qura University, King Abdulaziz University, and King Saud University. The reason for choosing these three universities is that these universities are the largest and oldest universities in Saudi Arabia, in addition to the ease of managing the questionnaires in these universities, whether through the author himself at Umm Al-Qura University or colleagues at both King Abdulaziz University and King Saud University.

The study adopted the purposeful sampling method, where the target sample was the final year students in the Bachelor of Accounting program in the three universities. The study focused on the final-year students of the accounting program (7th-level and 8th-level) because they have already studied most of the accounting courses included in their study plan and, consequently, they will have a better ability to assess the attributes of teaching quality of accounting courses.

The questionnaire was sent by email to all students enrolled in the 7th-level and 8th-level accounting programs from the three Saudi universities. A total of 293 questionnaires were sent to the participants' group. Out of this number, 246

were returned representing an 83.9 percent response rate. In total, 14 of the questionnaires received were, however, excluded from the final analysis because respondents did not fully answer the questions set remaining sample size of 232 students. The demographic profiles of the respondents are shown in Table 1.

As shown in Table 1, there is a balance between male students (48.7 percent of respondents) and female students (51.3 percent of respondents). The majority of the respondents (91.4 percent) are between 21 and 25 years old. 186 respondents representing 80.2 percent are in the 7th-level, as the study was conducted at the end of the first semester. In the first semester, registration in accounting programs in Saudi universities is usually opened for students of the first, third, fifth, and seventh levels, in addition to some courses of the eighth level for graduate students only. Finally, it is noted that respondents from Umm Al-Qura University represent 39.7 percent, respondents from King Abdulaziz University represent 32.7 percent, and respondents from King Saud University represent 27.6 percent of respondents.

Table 1. Demographic Profiles of the Respondents

Category	Scale	N= 232 (100%)
Gender	Males	113 (48.7%)
	Females	119 (51.3%)
	Under 21	9 (3.9%)
Age	21- 25	212 (91.4%)
	More than 25	11 (4.7%)
Semester	7th-semester	186 (80.2%)
	8th-semester	46 (19.8%)
	Umm Al-Qura	92 (39.7%)
University	King Abdulaziz	76 (32.7%)
	King Saud	64 (27.6%)

Instrument

This study is a cross-sectional survey that aims to collect field data on the perceptions of accounting students in Saudi Arabia universities regarding the attributes of teaching quality. The questionnaire includes two main sections. The first section aims to collect demographic data on the participants. The second section aims to explore accounting students' perceptions of teaching quality. This section uses the instrument developed by Simendinger et al. (2009) to measure the effective teaching construct. This instrument was chosen because it was specifically developed to measure the attributes of effective business teaching for the Association for the Advancement of Collegiate Schools of Business (AACSB). As the AACSB sets standards for business schools across the world, the author believes that this instrument is of high quality for measuring the attributes of effective accounting teaching.

The original instrument has 29 attributes of effective teaching divided into three groups - class preparation and design (10 items), class delivery (9 items), and instructor traits and personal characteristics (10 items). One item ‘Instructor is an effective researcher’ attribute was excluded from the first group of attributes in the current survey, as it was considered that the students in this study were unlikely to have full knowledge of the instructor’s research profile to

rate it accurately. The 28 remaining attributes were combined to measure one construct – teaching quality. In fact, this instrument was used by several researchers (e.g., Bobe and cooper, 2020; Alfraih and Alanezi, 2016; Alshare and Miller, 2009). Participants were asked to rate the 28 attributes on a five-point Likert scale, ranging from 1 = “not important” to 5 = “very important”.

Students were asked to consider the faculty members as a whole and not a specific faculty member when completing the questionnaire. Before distributing the questionnaire to the participants, the author pre-tested the questionnaire. This pre-test was conducted in two stages. In the first stage, the questionnaire was sent to three faculty members in three different Saudi universities to assess the extent of the questionnaire's comprehensiveness and ease of reading and understanding. In the second stage, the questionnaire was distributed to a random sample of 9 students from the same academic level other than the actual participants in the sample. These students were asked to fill out the questionnaire and give their comments on it in terms of the length of the questionnaire and its readability and comprehension. Based on their comments, some linguistic modifications were made to some parts of the questionnaire to make the questionnaire more readable and understandable by the students before it was distributed to the sample.

The data collected from the questionnaires were analyzed using SPSS 17 software. The general alpha stability coefficient of the survey as a whole has a high coefficient of 0.82, indicating the validity of the test used in the current study of the target sample. The reliability coefficient of the questionnaire is also high (0.91), indicating the possibility of relying on the survey questions in forming the results. The questionnaire was distributed to the participants' group at the end of the first semester of the academic year 2020/2021 and it was prepared in the Arabic language.

RESULTS

Considering that 2.5 is the average mean response for each of the teaching quality attributes included in each of the three groups, attributes were classified as above or below the average. Attributes with a below-average score were assumed to be not important, whereas an above-average score indicated important attributes. Table 2 displays the descriptive statistics for the attributes included in the first group which is related to class preparation and design (9 attributes). As shown in Table 2, most of the attributes included in this group scored above average, suggesting that these attributes were perceived as making an important contribution to accounting teaching quality from the accounting students’ perspective. The results presented in Table 2 show that the five most important attributes fell into the class preparation and design group were:

The instructor illustrates current knowledge of the subject matter (mean = 4.851);

The instructor is well-prepared (mean = 4.849);

The instructor is organized (mean = 4.768);

The instructor provides practical examples & applications (mean = 4.645); and

The instructor provides information that is worthwhile and applicable to students (mean = 4.549).

Table 2. Attributes Related to Class Preparation and Design

Attribute	Mean	SD	Rank
The instructor illustrates current knowledge of the subject matter	4.851	0.611	1
The instructor is well-prepared	4.849	0.624	2
The instructor is organized	4.768	0.723	3
The instructor provides practical examples & applications	4.645	0.789	4
The instructor provides information that is worthwhile and applicable to students	4.549	0.925	5
The instructor sets expectations about the grading contract up-front	4.431	0.845	6
The instructor sets expectations about course content	3.981	1.012	7
The instructor meets course objectives	3.656	0.878	8
The instructor incorporates research into classroom learning	2.481	1.145	9

Although most of the attributes scored higher than 3, as shown in Table 2, the only attribute that is perceived as not important from a student's perspective is "instructor incorporates research into classroom learning" (mean = 2.481). This may be attributed to the student's interest in the content of the course they are studying more than their interest in the research results, which may be controversial in most cases, and thus may lead to confusion in their understanding of the topics included in the course. With the exception of incorporating research into classroom learning, the results related to the remaining attributes are consistent with the results of Simendinger et al. (2009).

Table 3. Attributes Related to Class Delivery

Attribute	Mean	SD	Rank
The instructor communicates and presents the material in a way that is easy to learn	4.795	0.885	1
The instructor uses diverse teaching and delivery mechanisms	4.781	0.925	2
The instructor is able to teach to different levels and experiences	4.759	0.968	3
The instructor creates an atmosphere where students are comfortable asking questions	4.751	0.898	4
The instructor keeps students engaged	4.641	0.754	5
The instructor challenges students to think	4.524	1.251	6
The instructor regularly gives clear and constructive feedback to students	4.312	0.991	7
The instructor encourages students to excel and set high standards	4.229	0.687	8
The instructor is effective at selling the value of the class	4.056	0.956	9

Table 3 presents the descriptive statistics for the attributes included in the second group which are related to class delivery (9 attributes). As shown in

Table 3, all of the attributes related to class delivery scored above average, suggesting that these attributes were perceived as important to teaching quality from the accounting students' perspective. The results presented in Table 3 show that the five most important attributes that fell into the class delivery group were:

The instructor communicates and presents the material in a way that is easy to learn (mean = 4.795);

The instructor uses diverse teaching and delivery mechanisms (mean = 4.781);

The instructor is able to teach to different levels and experiences (mean = 4.759);

The instructor creates an atmosphere where students are comfortable asking questions (mean = 4.751); and

The instructor keeps students engaged (mean = 4.641).

The results documented in Table 3 are also consistent with the results of Simendinger et al. (2009).

Table 4. Attributes Related to Instructor Traits and Personal Characteristics

Attribute	Mean	SD	Rank
The instructor is sincerely interested in student learning	4.896	0.947	1
The instructor is professional	4.789	0.852	2
The instructor is passionate and enthusiastic about the subject matter	4.587	0.963	3
The instructor is passionate and enthusiastic about teaching	4.439	0.768	4
The instructor is fair when dealing with students	4.338	0.658	5
The instructor is self-confident	4.211	0.789	6
The instructor is accessible – both in and outside of the classroom	3.987	0.982	7
The instructor is approachable – both in and outside of the classroom	3.981	1.321	8
The instructor achieves a positive rapport with students	3.887	0.965	9
The instructor is flexible	3.697	1.023	10

Table 4 presents the descriptive statistics for the attributes included in the third group which are related to instructor traits and personal characteristics (10 attributes). As shown in Table 4, all of these attributes scored above average, suggesting the importance of these attributes to teaching quality from the accounting students' perspective. The results presented in Table 4 show that the five most important attributes fell into the instructor traits and personal characteristics group were:

The instructor is sincerely interested in student learning (mean = 4.896);

The instructor is professional (mean = 4.789);

The instructor is passionate and enthusiastic about the subject matter (mean = 4.587);

The instructor is passionate and enthusiastic about teaching (mean = 4.439); and

The instructor is fair when dealing with students (mean = 4.338)

The results documented in Table 4 are consistent with the results of Simendinger et al. (2009).

DISCUSSION

Overall, the above results show that 27 of the 28 attributes included in the three groups scored above average, suggesting that they were perceived as making an important contribution to accounting teaching quality. In fact, the three groups of attributes are complementary rather than competitive attributes. The message that can be drawn from the first group of attributes is that increasing the quality of accounting teaching requires the instructor to be sufficiently aware of recent developments in the subjects included in the accounting courses, as well as be familiar with the various means to explain these topics. This result indicates the importance of the competency of accounting teachers. The competence of teachers is the foundation of any good education system. Because accounting is an ever-evolving science, accounting teachers' possession of a good knowledge of recent developments in accounting helps them explain and simplify the concepts that are taught to learners (Amesi and Adorolo, 2021; Jibrin and Abba, 2011).

The competence of accounting teachers depends, to a large extent, on their knowledge. This is because the teacher cannot effectively teach any concept with which he does not have a good knowledge (Akinsolu (2010). The above result is consistent with what Akpanobong and Asuquo (2016) and Ngwenya et al. (2021) concluded that there is a positive and significant relationship between teacher knowledge of subject matter and students' achievement in financial accounting.

The second group of attributes enhances the first group. Increasing the quality of accounting teaching requires that the instructor be able to communicate their knowledge to students and be able to use modern methods of explanation as well as be in constant communication with students. This finding is consistent with the findings of Akpanobong and Asuquo (2016) and Hruška (2018) who asserted that communication is the activity and process of expressing thoughts and feelings or giving information to people or a process by which we understand others and thus seek to understand them. Effective communication is an essential part of any teacher's professional life for effective teaching and learning of accounting. Accounting educators are needed to impart their education in a language that meets the students' ability level. The teacher needs to create a learning environment in which students are able to broaden and deepen their response to the beauty of ideas, methods, concepts, and principles of accounting. Through effective communication, the vocabulary aspects of accounting will be evident as teaching will be delivered in a language that learners are familiar with.

Also, the third group of attributes reinforces the two previous groups. In order for the instructor to succeed in communicating knowledge to students, he must be professional and enthusiastic to teach, as well as fair in dealing with students. This result is consistent with Battistich et al. (2004) and Akpanobong and Asuquo (2016) who explained that the positive relationship between the teacher and students results in a decrease in conflict and an increase in

rapprochement between the teacher and students, which leads to an increase in the degree of students' adaptation to the educational institution and contributes to enhancing their social skills and academic performance. Simendinger et al. (2009) argued that it is not likely that the instructor will be able to master all these attributes, but the most important thing is that these attributes can be considered a guide for the instructor through which he can identify his strengths and weaknesses. Accordingly, accounting student ratings of teaching quality attributes can provide a basis for critical self-assessment and help prioritize areas for improvement for accounting instructors.

CONCLUSION

Despite the importance of teaching quality in the learning process, there is no agreement on what are the attributes of this quality or how teaching quality should be measured. Consequently, a large number of studies examined the attributes of good teaching in different countries from the perspective of different parties such as students, faculty members, and administrators. However, most of these studies focused on highly developed countries, whereas little attention has been given to less-developed countries.

This study aimed to explore the attributes of teaching quality from the perspective of accounting students in Saudi Arabia as one of the less-developed countries. The study used a questionnaire that included 28 attributes of teaching quality, which was distributed to a sample of students from accounting departments in three Saudi universities. The results of the study showed the importance of 27 of the 28 attributes of accounting teaching quality included in the questionnaire from the student's perspective.

This study contributes to the literature by identifying the most important attributes of teaching quality in Saudi Arabia from the student's perspective. The results provide a clear statement of students' preferences with respect to teaching quality. This may help accounting faculties to evaluate their teaching strategies and create a development plan that is aligned with students' expectations to enhance teaching quality, help improve classroom effectiveness, and ultimately deliver students who are better prepared for the accounting profession.

The findings of the study may also be of interest to academic managers, such as deans and heads of departments/schools, in designing staff development programs to improve teaching and student satisfaction. Efforts to improve teaching quality should be directed at those attributes that students feel are the most important. However, this study is not without some limitations. One of these limitations is the small sample size, as the study relied only on 232 students from three universities.

Future studies can examine a larger sample size from a larger number of universities and then present results that are more generalizable. Another limitation is that this study did not examine the effect of students' demographic characteristics (e.g., gender, age, etc.) on their assessment of teaching quality. Future studies can examine the effect of these factors. Finally, this study focused only on examining accounting students' perceptions of the attributes of teaching quality. Future studies can compare the perceptions of students with the perceptions of other parties such as faculty members, administrators, and others.

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